

**Introduced by Senator Dutton**

February 10, 2005

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An act to amend Section 201 of the Revenue and Taxation Code, relating to taxation.

## LEGISLATIVE COUNSEL'S DIGEST

SB 215, as introduced, Dutton. Property taxation.

Existing property tax law provides that all property in this state, not exempt under the laws of the United States or of this state, is subject to taxation.

This bill would make technical, nonsubstantive changes to this provision.

Vote: majority. Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Section 201 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 201. All property in this ~~State~~, *state that is* not exempt under
- 4 the laws of the United States or of this ~~State~~, *state* is subject to
- 5 taxation under this code.

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